

**STATE OF MINNESOTA  
IN COURT OF APPEALS  
A22-1320**

Tina Goede,  
Relator,

vs.

Astra Zeneca Pharmaceuticals, LP,  
Respondent,

Department of Employment and Economic Development,  
Respondent.

**Filed June 12, 2023  
Affirmed  
Segal, Chief Judge**

Department of Employment and Economic Development  
File No. 48747325-3

James V. F. Dickey, Douglas P. Seaton, Upper Midwest Law Center, Golden Valley,  
Minnesota (for relator)

Astra Zeneca Pharmaceuticals, LP, Wilmington, Delaware (respondent employer)

Keri A. Phillips, Lossom Allen, Minnesota Department of Employment and Economic  
Development, St. Paul, Minnesota (for respondent department)

Considered and decided by Segal, Chief Judge; Worke, Judge; and Jesson, Judge.

**SYLLABUS**

1. An assertion on appeal by the Minnesota Department of Employment and Economic Development that the decision of an unemployment-law judge should be reversed does not alter this court's standard of review under Minnesota Statutes section 268.105, subdivision 7(d) (2022).

2. An unemployment-law judge's denial of unemployment benefits based on an applicant's refusal to comply with an employer's COVID-19 vaccination policy violates the Free Exercise Clause of the First Amendment, and must be reversed, if the applicant's vaccine refusal was based on sincerely held religious beliefs. This court will not disturb a factual finding that an applicant's vaccine refusal was based on purely secular reasons, and not sincerely held religious beliefs, if that finding is supported by substantial evidence.

## **OPINION**

**SEGAL**, Chief Judge

Relator Tina Goede was discharged from her job because she refused to comply with her employer's COVID-19 vaccination policy. She applied for unemployment benefits asserting that her refusal to comply was based on her religious beliefs. The unemployment-law judge (ULJ) found that Goede's refusal to be vaccinated was based on purely secular concerns about the efficacy and safety of the COVID-19 vaccine, not on a sincerely held religious belief, and that she was therefore not eligible for unemployment benefits.

On certiorari review, Goede argues that the ULJ's determination lacks support in the record and violates her rights under the Free Exercise Clause of the First Amendment. Because the ULJ's factual finding that Goede's reasons were purely secular, not religious, is supported by substantial evidence, we discern no violation of Goede's free-exercise rights and affirm.

## FACTS

Goede was employed by respondent Astra Zeneca Pharmaceuticals LP as an account sales manager. This position required her to meet with customers in-person at hospitals and clinics. Some of these customers, including large health systems, required proof of COVID-19 vaccination as a prerequisite to entering their facilities. Astra Zeneca had a policy requiring employees to obtain a COVID-19 vaccine. The company's policy allowed for religious and medical exemptions. Goede requested but was denied a religious exemption from the COVID-19 vaccination policy on the grounds of her religious beliefs. Astra Zeneca terminated Goede's employment on April 29, 2022, for failing to comply with the company's COVID-19 vaccination policy.

Goede applied for unemployment benefits, asserting that she had refused the COVID-19 vaccination because of her religious beliefs. Respondent Minnesota Department of Employment and Economic Development (DEED) issued a determination of ineligibility, which Goede appealed administratively to a ULJ.

Goede testified at the hearing held before the ULJ that she is Catholic and attends church at least once a week. Goede further testified that she "uphold[s] a Christian worldview" and that "vaccines can violate the scripture." She explained that her "body is a temple of the Holy Spirit, . . . so vaccines that contain neurotoxins, hazardous substances, viruses, animal parts, foreign DNA, any of that, blood carcinogens, chemical waste is very harmful to [her] body." She testified that her religion prevents her from getting "[s]ome vaccines depending what they're made out of," such as fetal cell lines or tissue. She testified that she has not had any vaccinations as an adult except the tetanus vaccination.

Asked how she determines whether she can take a medication or vaccine, Goede testified that she researches it. But Goede also testified that she did not research whether fetal cell lines or tissue have been used in relation to the tetanus vaccination.

When questioned about her concerns specific to the COVID-19 vaccines, Goede testified that she had learned that fetal cell lines or tissue were involved and that “any aborted tissues, anything that is utilized with any of the vaccines, I will not, I will not use.” She acknowledged that the Pope had approved of Catholics receiving the COVID-19 vaccine but testified that she does not believe that the Pope is “a true Catholic” and was advised by her priest not to get the vaccine.

Goede explained that she would use medications that had been developed using fetal cell lines if it were a matter of “life or death.” She testified that she has a blood-clotting disorder that caused her to have a pulmonary embolism. She stated that she has taken Eliquis regularly for the last 20 years to prevent another embolism. She acknowledged she did not research whether Eliquis involved the use of fetal cell lines because taking Eliquis was “necessary.” She stated:

[I]t’s necessary in my view [because] if I don’t do anything and I can have another clot and die tomorrow. . . . Because I know there’s nothing natural that I can take to prevent this from happening. I always go the natural route first, and if there isn’t anything [then] I have a conversation, and I make sure that what the conversation that I have is, is worth doing what I either need to do or have to do, then that’s the only time that I would ever go against my religion.

At one point during the hearing, the ULJ asked whether Goede would ever be willing to take a COVID-19 vaccine if it was “developed without the use of fetal cells in

any way.” Goede answered no and stated: “I don’t take vaccinations.” The ULJ reminded her that she has received the tetanus vaccination and asked, “[W]hy would a COVID-19 vaccine never be okay to take regardless of its development?” Goede responded: “Because the vaccine doesn’t work.” She continued: “The vaccine has killed more people than it’s saving and I haven’t had the vaccination and I had COVID once. More people that have been vaccinated have gotten COVID multiple times. It doesn’t work. What’s the point?” And she said: “If I was on my deathbed I wouldn’t take it because it doesn’t work.” The following colloquy between the ULJ and Goede then ensued:

Q: So it sounds like you would never take the COVID-19 vaccine regardless of the development because you don’t feel it’s necessary, is that correct?

A: I won’t take any vaccine if I don’t need it. It’s called natural immunity.

Q: Sure. But am I understanding your testimony correctly that you would never take any COVID-19 vaccine regardless of the development of it.

A: If I have a reason to, but no, there is no reason.

Q: If COVID-19 would, would likely kill you, would you take one of the COVID-19 vaccines if it was effective?

A: No, no, because it hasn’t killed me.

Q: Sure, but that’s, I think the thing I’m trying to understand better and maybe my logic is off, Ms. Goede, [but] it sounds like your pulmonary embolism hasn’t killed you yet either, correct?

A: That’s completely different. Completely different.

Q: Well, it’s something but I, that’s what I want to understand better. If you, you won’t take something because it hasn’t killed you yet, you are taking something even though something hasn’t killed you yet. So explain the difference so I can understand.

A: So my pulmonary embolism is completely different. [T]aking the COVID vaccine is, is supposed to help and prevent from you getting the COVID sickness, and this, my pulmonary embolism is something that I will have . . . they are two separate things altogether, completely, so I need to be on Eliquis unless I want to have another pulmonary embolism and perhaps die. I'm not going to die . . . because of COVID and the vaccine . . . doesn't work.

Q: Sure, but if the vaccine worked, would you take it?

A: No.

Q: And why not?

A: Because COVID is the flu, it's just like the flu.

Following the hearing, the ULJ decided that Goede was not eligible for unemployment benefits on the ground of employment misconduct because she failed to comply with Astra Zeneca's COVID-19 vaccination policy. The ULJ found that "Goede does not have a sincerely held religious belief that prevents her from receiving a COVID-19 vaccine." The ULJ explained: "Goede's testimony, when viewed as a whole, shows by a preponderance of the evidence that Goede's concern is about some vaccines, and that she is declining to take them because she does not trust them, not because of a religious belief." The ULJ further stated that "[w]hen looking at the totality of the circumstances, Goede's belief that COVID-19 vaccines are not okay to put in her body is a personal belief not rooted in religion." Goede sought reconsideration, and the ULJ upheld the decision that Goede was not eligible for unemployment benefits.

This certiorari appeal follows.<sup>1</sup>

---

<sup>1</sup> After Goede filed a brief, DEED filed a motion, asserting that the ULJ's decision should be reversed and requesting that the matter be scheduled for expedited consideration by a special term panel. Goede filed a response in support of the motion. We granted the

## ISSUES

- I. Does DEED's assertion that the ULJ's decision should be reversed alter this court's standard of review?
- II. Does substantial evidence support the ULJ's finding that Goede's refusal of the COVID-19 vaccine was based on purely secular reasons, not sincerely held religious beliefs?

## ANALYSIS

### I.

Under the Minnesota Unemployment Insurance Law, Minn. Stat. §§ 268.001-.23 (2022), a person seeking unemployment benefits begins by filing an application with DEED. Minn. Stat. § 268.07, subd. 1. Based on information received from an applicant or an employer, DEED might issue a determination of ineligibility—a preliminary decision that the applicant does not meet one of the requirements to be eligible for benefits. *See* Minn. Stat. § 268.101, subd. 2. An applicant can appeal a determination of ineligibility and obtain a de novo hearing before a ULJ. Minn. Stat. § 268.105, subd. 1. The ULJ will issue a decision following the hearing, and any party can seek reconsideration of that decision. *Id.*, subds. 1a, 2. The ULJ's decision on reconsideration is the final agency decision. *Id.*, subd. 2.

The ULJ's decision on reconsideration is subject to certiorari review by this court. *Id.*, subd. 7(a). Upon timely filing of a petition for a writ of certiorari, this court

may affirm the decision of the unemployment law judge or remand the case for further proceedings; or it may reverse or modify the decision if the substantial rights of the petitioner

---

motion, and the matter was submitted on an expedited basis for nonoral consideration at special term.

may have been prejudiced because the findings, inferences, conclusion, or decision are:

- (1) in violation of constitutional provisions;
- (2) in excess of the statutory authority or jurisdiction of the department;
- (3) made upon unlawful procedure;
- (4) affected by other error of law;
- (5) unsupported by substantial evidence in view of the hearing record as submitted; or
- (6) arbitrary or capricious.

*Id.*, subd. 7(d). Thus, our authority to reverse a ULJ's decision is contingent on our determination that one or more of the six statutory grounds in subdivision 7(d) are satisfied.

DEED is the "primary responding party to any judicial action involving [a ULJ's] decision." *Id.*, subd. 7(e).<sup>2</sup> In most cases, DEED seeks affirmance of a ULJ's decision. But in some cases, like this one, DEED argues that the ULJ's decision should be reversed. DEED's request for reversal presents us with the preliminary question of whether DEED's request alters our standard for reviewing the ULJ's decision under Minn. Stat. § 268.105, subd. 7(d).

We conclude that we are bound by the statutory grounds for review set out in subdivision 7(d) of Minnesota Statutes section 268.105 and must apply that statutory standard in assessing whether to affirm or reverse the ULJ's determination regardless of the position taken by DEED before this court. *See* Minn. Stat. § 268.105, subd. 2 (stating

---

<sup>2</sup> In appeals by applicants, employers who are parties to the proceedings before the ULJ are also proper respondents. *See* Minn. Stat. § 268.105, subd. 7(a) (requiring service of petition for writ of certiorari on DEED and "any other party"); *Larson v. Le Mere*, 18 N.W.2d 696, 698 (Minn. 1945) ("Any party who would be prejudiced by a reversal or modification of an order, award, or judgment is an adverse party on whom a writ of certiorari or notice of appeal must be served.").



that the ULJ’s decision on reconsideration is “binding on the parties unless judicial review is sought”); *Rowe v. Dep’t of Emp. & Econ. Dev.*, 704 N.W.2d 191, 195 (Minn. App. 2005) (holding that the ULJ’s “decision is final as to the relator and as to the department” after appeal period expires); *cf.* Minn. Stat. § 268.101, subd. 4 (allowing commissioner to amend determination of eligibility or ineligibility that has not become final if no appeal has been filed).

There is no authority in the statute for us to reverse the ULJ’s decision based merely on DEED’s request. *See* Minn. Stat. § 268.105, subd. 7(d).<sup>3</sup> To the contrary, our statutory mandate remains the same: We may reverse the decision of the ULJ only if one of the six statutory grounds is satisfied. *See id.* Accordingly, we now turn our attention to a review of the merits of this appeal.

## II.

An applicant is ineligible for unemployment benefits if she was discharged because of employment misconduct. Minn. Stat. § 268.095, subd. 4(1). Misconduct is defined as “any intentional, negligent, or indifferent conduct, on the job or off the job, that is a serious violation of the standards of behavior the employer has the right to reasonably expect of

---

<sup>3</sup> The parties to an appeal may settle their dispute and stipulate to dismissal. *See* Minn. R. Civ. App. P. 142.01. Or an appeal may become moot if the appealing party obtains the requested relief. *See, e.g., Sprenger v. Jacobs*, 305 N.W.2d 747, 748 (Minn. 1981) (dismissing as moot appeal challenging condemnation orders that had been vacated). In this appeal, notwithstanding DEED’s concession, there remains a live controversy because Goede has not been paid the unemployment benefits to which she asserts she is entitled. *Cf. United States v. Windsor*, 570 U.S. 744, 758 (2013) (holding that standing existed where government did not intend to defend Defense of Marriage Act but had not issued tax refund sought in suit seeking to declare act unconstitutional).

the employee.” *Id.*, subd. 6(a). “[A]n employee’s decision to violate knowingly a reasonable policy of the employer is misconduct.” *Schmidgall v. FilmTec Corp.*, 644 N.W.2d 801, 806 (Minn. 2002). But even when the definition of misconduct is satisfied, a decision denying unemployment benefits may be subject to reversal if it violates constitutional rights. Minn. Stat. § 268.105, subd. 7(d)(1).

A decision denying unemployment benefits infringes an applicant’s free-exercise rights under the First Amendment if the employee is forced to choose between her sincerely held religious beliefs and her employment. *See Frazee v. Ill. Dep’t of Emp. Sec.*, 489 U.S. 829, 832 (1989); *see also Thomas v. Rev. Bd. of Ind. Emp. Sec. Div.*, 450 U.S. 707, 716 (1981) (explaining that “a person may not be compelled to choose between the exercise of a First Amendment right and participation in an otherwise available public program”). Such an infringement is subject to strict scrutiny and thus can only be sustained upon demonstration that it is the least-restrictive means to meet a compelling government interest. *Thomas*, 450 U.S. at 718.<sup>4</sup> DEED has not asserted a government interest in

---

<sup>4</sup> A similar test applies to claims asserted under the Freedom of Conscience Clause of the Minnesota Constitution, Minn. Const. art. I, § 16. *See State v. Hershberger*, 462 N.W.2d 393, 398 (Minn. 1990) (stating that “once a claimant has demonstrated a sincere religious belief . . . the state should be required to demonstrate that public safety cannot be achieved by proposed alternative means”). *Hershberger* is often cited for the proposition that the Minnesota Constitution provides greater protection than the First Amendment to the United States Constitution. That is because the Minnesota Supreme Court relied on the Minnesota Constitution to apply strict scrutiny to a religious infringement after the United States Supreme Court remanded for reconsideration of federal constitutional analysis in light of *Emp’t Div., Dep’t of Hum. Res. v. Smith*, 494 U.S. 872 (1990). *Smith* held that strict scrutiny did not apply to neutral laws of general application. 494 U.S. at 884-85. But *Smith* recognized and did not overrule the application of strict scrutiny in *Thomas* and other cases addressing unemployment benefits. *Id.* at 883. The Court explained that

denying unemployment benefits based on vaccine refusal. Thus, we conclude that a ULJ's denial of unemployment benefits based on an applicant's refusal to comply with an employer's COVID-19 vaccination policy violates the Free Exercise Clause—and must be reversed—if the applicant's vaccine refusal was based on sincerely held religious beliefs. *See* Minn. Stat. § 268.105, subd. 7(d)(1).

However, “only beliefs rooted in religion are protected by the Free Exercise Clause,” and the Supreme Court has recognized the “difficulty of distinguishing between religious and secular convictions and in determining whether a professed belief is sincerely held.” *Frazee*, 489 U.S. at 833 (quotation omitted). The Court has further noted: “States are clearly entitled to assure themselves that there is an ample predicate for invoking the Free Exercise Clause.” *Id.*

The question of whether an applicant's alleged employment misconduct is based on sincerely held religious beliefs is a fact issue. *See Thomas*, 450 U.S. at 716 (instructing that the “function of a reviewing court in this context is to determine whether there was an appropriate finding that petitioner terminated his work because of an honest conviction that such work was forbidden by his religion”); *see also In re Welfare of T.K.*, 475 N.W.2d 88,

---

a distinctive feature of unemployment compensation programs is that their eligibility criteria invite consideration of the particular circumstances behind an applicant's unemployment . . . . [O]ur decisions in the unemployment cases stand for the proposition that where the State has in place a system of individual exemptions, it may not refuse to extend that system to cases of “religious hardship” without compelling reason.

*Id.* at 884 (citations omitted). Thus, at least in this context, state and federal constitutional protections are coextensive.

91 (Minn. App. 1991) (reviewing for clear error district court finding that religious belief was sincerely held). This court defers to the factual findings of a ULJ if the record “reasonably tends to sustain those findings.” *Schmidgall*, 644 N.W.2d at 804; *see also* Minn. Stat. § 268.105, subd. 7(d)(5). “We view the ULJ’s factual findings in the light most favorable to the decision, giving deference to the credibility determinations made by the ULJ” and “will not disturb the ULJ’s factual findings when the evidence substantially sustains them.” *Rowan v. Dream It, Inc.*, 812 N.W.2d 879, 882 (Minn. App. 2012) (quotation omitted); *see also Wilson v. Mortg. Res. Ctr., Inc.*, 888 N.W.2d 452, 460 (Minn. 2016).

In determining that Goede was ineligible for unemployment benefits, the ULJ found that Goede did not have a sincerely held religious belief that precluded her from complying with her employer’s COVID-19 vaccination policy. In reviewing that finding, we apply the same standard that we apply to any other ULJ finding—affirming or reversing the finding depending on whether the finding is supported by substantial evidence in the record. *See* Minn. Stat. § 268.105, subd. 7(d)(5).

In this case, the ULJ found that “Goede’s testimony, when viewed as a whole, shows by a preponderance of the evidence that Goede[] . . . declin[ed] to take [the vaccine] because she does not trust [it], not because of a religious belief.” This finding is supported in the record by Goede’s testimony that she would not take the vaccine even if she was on her “deathbed” and no fetal cell lines had been used in its development “because it doesn’t work” and “has killed more people than it’s saving.” The ULJ credited this testimony as setting out Goede’s real reason for refusing to be vaccinated. And the ULJ found Goede’s

assertion of religious reasons for refusing the vaccine was not credible because her testimony was “contradictory and illogical.”

The record supports these credibility findings of the ULJ. For example, Goede testified that she researches whether a medical intervention is consistent with her religious beliefs, but she then testified that she did not research the tetanus vaccination before receiving it.<sup>5</sup> Goede also testified that she would take medications that had been tested using fetal cell lines if it were “life or death,” but then testified that she would not take the COVID-19 vaccine even if it were developed without the use of fetal cell lines or if COVID-19 would likely kill her. When pressed on these inconsistencies, Goede responded that she would not take the COVID-19 vaccine because it “doesn’t work,” COVID-19 is “just like the flu,” and the vaccine does more harm than good.

Goede argues that it was improper for the ULJ to rely on these types of inconsistencies. To the extent that Goede’s argument references inconsistencies in Goede’s religious practices, we agree that the courts are not to weigh whether a set of religious beliefs or practices are internally consistent and logical. The Supreme Court has observed that “religious beliefs need not be acceptable, logical, consistent, or

---

<sup>5</sup> Goede argues that the ULJ should not have considered her testimony that she was vaccinated against tetanus without researching it because there is no evidence in the record connecting that vaccine with fetal cell lines. But the point is not whether there is such a connection, but that Goede did not research whether there was such a connection. Goede’s failure to conduct any research regarding the tetanus vaccination, or another medication she takes, contradicted her testimony that she researches medications and vaccines before taking them. And this was a legitimate fact for the ULJ to consider in assessing credibility, particularly when combined with Goede’s straightforward declaration that she would refuse to take the vaccine even if the vaccine had no connection to fetal cell lines or tissue.

comprehensible to others in order to merit First Amendment protection” and has admonished that “[c]ourts should not undertake to dissect religious beliefs.” *Thomas*, 450 U.S. at 714-15. But we do not read the ULJ’s decision as engaging in such a dissection. Rather, the ULJ’s finding relied not on inconsistencies in her religious beliefs or practices, but on inconsistencies in Goede’s testimony concerning her reasons for refusing to be vaccinated. Inconsistencies in her testimony about her reasons for refusing to be vaccinated are appropriate considerations when, as here, the ULJ was tasked with assessing credibility. This is a significant distinction.

The applicable standard of review dictates that “[w]e view the ULJ’s factual findings in the light most favorable to the decision, giving due deference to the credibility determinations made by the ULJ.” *Rowan*, 812 N.W.2d at 882 (quotation omitted). “If [the ULJ] engages in reasoned decisionmaking, the court will affirm, even though it may have reached a different conclusion had it been the factfinder.” *Cable Commc’ns Bd. v. Nor-West Cable Commc’ns P’ship*, 356 N.W.2d 658, 669 (Minn. 1984); *see also Swenson v. Civ. Serv. Comm’n*, 151 N.W.2d 254, 258 (Minn. 1967) (explaining that courts must “refrain from substituting their judgment concerning the inferences to be drawn from the evidence for that of the agency”). Staying true to that standard of review, we conclude that there is substantial evidence in this record to support the ULJ’s finding that Goede refused to be vaccinated not because of her religious beliefs, but because of her purely secular concern about safety and efficacy, namely that the vaccine “killed more people than it[] sav[ed]” and “doesn’t work.” And, as such, we further conclude that the ULJ’s decision

that she was ineligible for unemployment benefits does not violate Goede's rights under the Free Exercise Clause.

Goede argues that the ULJ's finding must nevertheless be reversed because Goede cited religious reasons for her refusal, regardless of whether she also gave testimony concerning the safety and efficacy of the vaccine. Goede maintains that, as long as she testified that religious beliefs played a role in her decision to refuse to be vaccinated, then her refusal is protected under the First Amendment and the ULJ's decision must be reversed. The ULJ, however, rejected on credibility grounds Goede's testimony that her refusal to take the COVID-19 vaccine was based on her religious beliefs, and we have concluded that that credibility finding is supported by substantial evidence. Consequently, this is not a case implicating a violation of the Free Exercise Clause when we give due deference to the ULJ's credibility determination.

Both Goede and DEED cite to the Eighth Circuit's decision in *Wiggins v. Sargent*, 753 F.2d 663, 666 (8th Cir. 1985), as authority for reversing the ULJ's decision. But we do not read *Wiggins* as being inconsistent with the ULJ's decision here.

*Wiggins* involved a claim by a group of prisoners that they were denied the right to practice their religion while in prison. They alleged that they were followers of the Church of Jesus Christ Christian, an organization that existed outside the prison, and that they were students of the Sword of Christ Good News Ministries, which preaches that "the white race consists of God's chosen people" and that the members of the church "are the literal and spiritual descendants of Abraham and the 'lost tribes' of Israel." 753 F.2d at 665. The district court ruled that, while it

did not doubt the religious sincerity of the individual plaintiffs, . . . it nevertheless . . . found that the notion of white supremacy was secular and that making such a notion more palatable by cloaking it in the garb of fundamentalist Christianity may result in attracting followers and creating the appearance of spiritual credibility, but it does not warrant the protection of the free exercise clause of the First Amendment.

*Id.* at 665-66 (quotations omitted).

The Eighth Circuit, however, reversed and remanded the case to the district court for reconsideration. The court reasoned that, even though “the notion of white supremacy may be, and perhaps usually is, secular, in the sense that it is a racist idea, [that] does not necessarily preclude it from also being religious in nature, in the sense that it may be based upon a literal interpretation of Biblical teachings.” *Id.* at 667. The Eighth Circuit further explained that the district court may have been “under the mistaken impression that an idea or belief cannot be both secular and religious” and that “a belief can be both”; “[t]he categories are not mutually exclusive.” *Id.* at 666. The court thus sent the case back to the district court to “reexamine the entire issue of whether the inmates’ beliefs are religious and whether they are therefore entitled to some free exercise clause protection.” *Id.* at 667.

In *Wiggins*, the Eighth Circuit’s basis for reversing and remanding the case was that the district court had rejected out of hand the prisoners’ claims that their religion was a religion within the meaning of the Free Exercise Clause, instead of a purely secular dogma of white supremacy. By contrast here, the ULJ’s determination did not reject the notion that Goede’s religious beliefs were entitled to First Amendment protection. Instead, the ULJ found that Goede’s reasons for refusing the vaccination were purely secular—her lack of trust in the safety and efficacy of the vaccine. This finding was thus based on the ULJ’s



assessment of which parts of Goede's testimony concerning her reasons for refusing the vaccine should be credited, not the legitimacy of Catholicism as a religion or Goede's particular application of that religion. We thus reject Goede's argument that the ULJ's decision is inconsistent with *Wiggins*.

### **DECISION**

Notwithstanding DEED's assertion in this appeal that the ULJ's decision should be reversed, we must review the ULJ's decision under the standard set out in Minnesota Statutes section 268.105, subdivision 7(d). Applying that standard, we conclude that substantial evidence in the record supports the ULJ's finding that Goede engaged in employment misconduct when she refused to comply with her employer's COVID-19 vaccination policy because her reasons for refusing to be vaccinated were secular and not due to a sincerely held religious belief. Accordingly, the ULJ's decision to deny unemployment benefits did not violate Goede's free-exercise rights and was not arbitrary and capricious.

**Affirmed.**